

Exhibit 8

Letter regarding Delphi IAM, IBEW and IUOE "Buy Down" Employees, dated
January 24, 2008

DELPHI

GEN-08-02

Date: January 24, 2008

To: Personnel Directors – IAM, IBEW and IUOE-Represented Facilities Only
Local Union Benefit Representatives
(U.S. Operations)

Subject: Delphi IAM, IBEW and IUOE “Buy Down” Employees

Please provide a copy of this letter to your Local IAM, IBEW and IUOE Benefit Representative(s).

In order to provide a better understanding of the benefits of Traditional IAM, IBEW and IUOE-represented employees who bought down on January 1, 2008, the following information is provided.

Effective January 1, 2008, all IAM, IBEW AND IUOE-represented hourly production and skilled trades employees who did not buy out, elect the pre-retirement program option, or retire in accordance with the Special Attrition Program – Transformation will have their benefits changed in accordance with the “IAM-Delphi-GM Memorandum of Understanding –Delphi Restructuring” dated July 31, 2007 (“MOU”), “IBEW-Delphi-GM Memorandum of Understanding –Delphi Restructuring” dated July 31, 2007 (“MOU”) or the “IUOE Local 832S-Delphi-GM Memorandum of Understanding –Delphi Restructuring” dated August 1, 2007 (“MOU”), as applicable. Specifically:

Pension

Employees will have continued coverage under the Delphi Hourly-Rate Employees Pension Plan (“Delphi HRP”) until the Delphi HRP is partially frozen in accordance with the MOU.

As of the Freeze Date, such Delphi HRP participants will remain eligible for vesting and eligibility service under the frozen portion of the Delphi HRP but will no longer earn benefit accruals in that portion of the Delphi HRP. They will, however, be eligible to participate in the Individual Retirement Plan provisions of the Delphi HRP and receive a company match to the Personal Savings Plan as described in the MOU.

Other Post-Employment Benefits

Effective January 1, 2008, no IAM, IBEW or IUOE-represented hourly production and skilled trades employees are eligible to receive employer-paid post-retirement health care benefits from Delphi.

Employees who cannot attain retirement eligibility within 7 years of the Freeze Date are eligible to receive credits in the Retiree Medical Account from Delphi commencing as of January 1, 2008 as described in the MOU.

Employees who become eligible to retire within 7 years of the Freeze Date are eligible to receive employer-paid post-retirement health care and post-retirement life insurance benefits from General Motors in accordance the MOU. Such Employees are not eligible to receive credits in the Retiree Medical Account from Delphi.

Life and Disability Benefits

Employees on Sick Leave and Extended Disability Leave will have the duration of their benefits adjusted in accordance with the provisions of the MOU.

Income Security Plan

For all hours worked after December 31, 2007, the Corporation contribution to the Income security Plan accounts of eligible employees will be reduced to \$0.18 per hour.

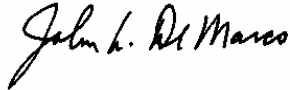
Attachment A provides the communication that will be sent to all Traditional IAM, IBEW AND IUOE-represented employees who buy down. This letter will be sent to affected employees during the week of January 21, 2008.

If you have any questions, please call:

Pension
Personal Savings Plan, ISP
Life and Disability
Health Care

Brian Studer	(248) 813-1256
Anthony Stephens	(248) 813-1251
Nancy Wilking	(248) 813-1258
Deanna Schohl	(248) 813-1253

Sincerely,



John L. DeMarco
Director
Pension and Welfare Benefit Plans



Thomas Smith
Director
Health Care

Attachment A



January 24, 2008

Dear Delphi Employee:

According to our records, you elected the Buydown Option under the recently negotiated "IAM-Delphi-GM Memorandum of Understanding –Delphi Restructuring" dated July 31, 2007 ("MOU"), "IBEW-Delphi-GM Memorandum of Understanding –Delphi Restructuring" dated July 31, 2007 ("MOU") or the "IUOE Local 832S-Delphi-GM Memorandum of Understanding –Delphi Restructuring" dated August 1, 2007 ("MOU"), as applicable.

This means that effective January 1, 2008, you will be covered under the provisions of the applicable MOU. This provides information concerning the changes to your benefits that will occur as a result of your Buydown election. These modifications apply to all employees who elected to buy down including those on leave and layoff.

Life and Disability Benefits

The provisions of the Delphi Hourly Life and Disability Program remain the same except that the duration for which Sickness & Accident (S&A) benefits and Extended Disability Benefits (EDB) may be paid has been reduced.

For those employees currently receiving S&A or EDB the duration of benefit available will be adjusted effective January 1, 2008. You will be notified by the National Benefit Center in the event your benefits will change as result of the provisions of the Supplemental Agreement.

Pension Benefits

In accordance with the MOU, upon emergence from bankruptcy Delphi will freeze a portion of its Hourly-Rate Employees Pension Plan ("HRP"). The Individual Retirement Plan ("IRP") provisions of the HRP will not be frozen and will continue to operate as negotiated. Employees who buy down will be covered under the provisions of the IRP the first day of the month next following the effective date of the freeze or as soon as practicable thereafter.

Personal Savings Plan

Employees who buy down will become eligible for the Company Match to their savings in the Personal Savings Plan ("PSP") provided under the MOU the first day of the month next following the effective date of the freeze or as soon as practicable thereafter. The Company Match is 30% of the employee's eligible savings up to 7% of eligible earnings.

Income Security Plan

Income Security Plan benefits ("ISP") will be provided in accordance with the MOU. Specifically, for hours worked after December 31, 2007, the Corporation contribution to eligible employee ISP accounts will be \$0.18 per hour.

Health Care

Your current health care option will no longer be available effective January 1, 2008. You and your enrolled dependents will automatically be enrolled in the Supplemental Health Care Plan ("Supplemental Plan") provided under the MOU.

If you are currently enrolled in the Traditional Care Network ("TCN") or the Preferred Provider Option ("PPO") your carriers, network providers and covered services will remain the same. However, you will be required to meet certain deductibles before the plan pays and you will be required to pay coinsurance or make copayments for your care under the Supplemental Plan. If you are currently enrolled in a Health Maintenance Organization ("HMO") your carriers, network providers and covered services will change under the Supplemental Plan to the TCN. Additionally, you will be subject to the same deductible and coinsurance/copayment requirements as set forth under the MOU.

Attached is a brief benefit summary which describes the deductible and coinsurance/copayment requirements. The carriers for this coverage will be Blue Cross Blue Shield or United Healthcare for medical coverages (depending on your state of residence), Medco for prescription drug coverage, Value Options/CIGNA for mental health/substance abuse coverage and Northwood for durable medical equipment/prosthetics & orthotics. You will receive a new ID card within the next several weeks to be utilized when seeking services.

In addition to enrollment in the Supplemental Plan you will also be enrolled for a Health Reimbursement Account. This \$600 account may be used for reimbursement of payments you made towards the deductibles and coinsurance/copayments under the Supplemental Plan. The provisions of this Account are more fully described in the Summary Plan Description. You will receive information from WageWorks, the administrator of this account, in the next several weeks.

Retiree Medical Accounts

Certain employees who buy down will be covered by the Retiree Medical Account ("RMA") provisions of the MOU, which are described more fully in the MOU.

Employees who will not be eligible for retirement (in accordance with the provisions of Attachment B of the MOU) within 7 years of the HRP freeze will be eligible for the RMA beginning January 1, 2008. Those employees who will be eligible for retirement (in accordance with the provisions of Attachment B of the MOU) within 7 years of the HRP freeze will not be eligible for the RMA. However, such employees will be eligible for post-retirement health care and life insurance from General Motors upon their retirement from Delphi.

The above information represents a summary of the modifications that apply to employees that elect to buy down. Actual eligibility and benefits are provided in accordance with the applicable collective bargaining agreements and plan language of the applicable benefit plans.

If you have questions concerning the Life and Disability or Health Care portions of this letter, you may contact the Delphi National Benefit Center at 1-866-335-7444 or at www.delphinbc.com.

If you have questions concerning the Pension, Personal Savings Plan or ISP portions of this letter, you may contact Fidelity at 1-877-389-2374 or www.yourdelphibenefits.com.

Delphi Corporation